

## CLAIMS

1. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
5 acquiring a gross operating profit, patent and other royalty  
income, financial assets, return on financial assets, tangible  
fixed assets and return on tangible fixed assets of a  
specified enterprise from a management-finance database  
containing management-finance information of enterprises;

10 earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting a  
value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
the return on tangible assets to the tangible fixed assets  
15 from the sum of the acquired gross operating profit and patent  
and other royalty income; and

output means for outputting the calculated earnings on  
intellectual asset to display means, printing means, recording  
medium, or another telecommunications device via a  
20 communication line.

2. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring an operating profit, R&D cost, patent and other  
25 royalty income, financial assets, return on financial assets,  
tangible fixed assets and return on tangible fixed assets of a

specified enterprise from a management-finance database  
containing management-finance information of enterprises;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting a  
5 value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
the return on tangible assets to the tangible fixed assets  
from the sum of the acquired operating profit, R&D cost and  
patent and other royalty income; and

10 output means for outputting the calculated earnings on  
intellectual asset to display means, printing means, recording  
medium, or another telecommunications device via a  
communication line.

15 3. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring a sales profit, administrative expenses, R&D cost,  
patent and other royalty income, financial assets, return on  
financial assets, tangible fixed assets and return on tangible  
20 fixed assets of a specified enterprise from a management-  
finance database containing management-finance information of  
enterprises;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting the  
25 administrative expenses, a value obtained by multiplying the  
return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income; and

output means for outputting the calculated earnings on  
5 intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

4. An enterprise evaluation device, comprising:

10 management-finance information acquisition means for acquiring an operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return  
15 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a  
20 value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in  
25 administrative expenses and patent and other royalty income; and

output means for outputting the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

5

5. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

15 earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets, from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income; and

25 output means for outputting the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a

communication line.

6. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
5 acquiring total assets, gross operating profit, patent and  
other royalty income, financial assets, return on financial  
assets, tangible fixed assets and return on tangible fixed  
assets of a specified enterprise from a management-finance  
database containing management-finance information of  
10 enterprises;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting a  
value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
15 the return on tangible assets to the tangible fixed assets  
from the sum of the acquired gross operating profit and patent  
and other royalty income;

return on intellectual asset calculation means for  
calculating return on intellectual asset through dividing the  
20 calculated earnings on intellectual asset by the total assets;  
and

output means for outputting the calculated return on  
intellectual asset to display means, printing means, recording  
medium, or another telecommunications device via a  
25 communication line.

7. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

output means for outputting the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

25 8. An enterprise evaluation device, comprising:

management-finance information acquisition means for

acquiring total assets, sales profit, administrative expenses,  
R&D cost, patent and other royalty income, financial assets,  
return on financial assets, tangible fixed assets and return  
on tangible fixed assets of a specified enterprise from a  
5 management-finance database containing management-finance  
information of enterprises;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting the  
administrative expenses, a value obtained by multiplying the  
10 return on financial assets to the financial assets and a value  
obtained by multiplying the return on tangible assets to the  
tangible fixed assets from the sum of the acquired sales  
profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for  
15 calculating return on intellectual asset through dividing the  
calculated earnings on intellectual asset by the total assets;  
and

output means for outputting the calculated return on  
intellectual asset to display means, printing means, recording  
20 medium, or another telecommunications device via a  
communication line.

9. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
25 acquiring total assets, operating profit, R&D cost included in  
manufacturing costs, R&D cost included in administrative

expenses, patent and other royalty income, financial assets,  
return on financial assets, tangible fixed assets and return  
on tangible fixed assets of a specified enterprise from a  
management-finance database containing management-finance  
5 information of enterprises;

earnings on intellectual asset calculation means for  
calculating the earnings on intellectual asset by subtracting  
a value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
10 the return on tangible assets to the tangible fixed assets  
from the sum of the acquired operating profit, R&D cost  
included in manufacturing costs, R&D cost included in  
administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for  
15 calculating return on intellectual asset through dividing the  
calculated earnings on intellectual asset by the total assets;  
and

output means for outputting the calculated return on  
intellectual asset to display means, printing means, recording  
20 medium, or another telecommunications device via a  
communication line.

10. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
25 acquiring total assets, sales profit, R&D cost included in  
manufacturing costs, administrative expenses, R&D cost



included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database

5 containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value  
10 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

15 return on intellectual asset calculation means for calculating return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

output means for outputting the calculated return on  
20 intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

11. An enterprise evaluation device, comprising:

25 management-finance information acquisition means for acquiring total assets and return on intellectual asset of a

specified enterprise in a specified period and average return on intellectual asset in a specified period from a management-finance database containing management-finance information of enterprises;

5           excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual assets from the return on intellectual assets of the specified enterprise; and

10           output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

15   12.   An enterprise evaluation device, comprising:

          management-finance information acquisition means for acquiring total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

          earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for  
5 calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

10 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

15 output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

20 13. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed  
25 assets of a specified enterprise from a management-finance database containing management-finance information of

enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

14. An enterprise evaluation device, comprising:

management-finance information acquisition means for

acquiring total assets, sales profit, administrative expenses,  
R&D cost, patent and other royalty income, financial assets,  
return on financial assets, tangible fixed assets and return  
on tangible fixed assets of a specified enterprise from a  
5 management-finance database containing management-finance  
information of enterprises;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting the  
administrative expenses, a value obtained by multiplying the  
10 return on financial assets to the financial assets and a value  
obtained by multiplying the return on tangible assets to the  
tangible fixed assets from the sum of the acquired sales  
profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for  
15 calculating a return on intellectual asset of a specified  
enterprise through dividing the calculated earnings on  
intellectual asset of a specified enterprise by the total  
assets, and calculating an average return on intellectual  
asset of a plurality of enterprises;

20 excess earnings on intellectual asset calculation means  
for calculating excess earnings on intellectual asset by  
multiplying the total assets to a value obtained by  
subtracting the average return on intellectual asset from the  
return on intellectual asset of a specified enterprise; and

25 output means for outputting the calculated excess  
earnings on intellectual asset to display means, printing

means, recording medium, or another telecommunications device via a communication line.

15. An enterprise evaluation device, comprising:

5 management-finance information acquisition means for acquiring total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return  
10 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a  
15 value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in  
20 administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total  
25 assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means  
for calculating excess earnings on intellectual asset by  
multiplying the total assets to a value obtained by  
subtracting the average return on intellectual asset from the  
5 return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess  
earnings on intellectual asset to display means, printing  
means, recording medium, or another telecommunications device  
via a communication line.

10

16. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring total assets, sales profit, R&D cost included in  
manufacturing costs, administrative expenses, R&D cost

15 included in administrative expenses, patent and other royalty  
income, financial assets, return on financial assets, tangible  
fixed assets and return on tangible fixed assets of a  
specified enterprise from a management-finance database  
containing management-finance information of enterprises;

20 earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting the  
administrative expenses, a value obtained by multiplying the  
return on financial assets to the financial assets and a value  
obtained by multiplying the return on tangible assets to the  
25 tangible fixed assets from the sum of the acquired sales  
profit, R&D cost included in manufacturing costs, R&D cost

included in administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

output means for outputting the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

17. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring total assets, sales volume and return on intellectual asset of a specified enterprise in a specified period and average return on intellectual asset in a specified period from a management-finance database containing management-finance information of enterprises;

excess earnings on intellectual asset calculation means



for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual assets from the return on intellectual assets of the specified enterprise;

5           excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

          output means for outputting the calculated excess return  
10 on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

18.   An enterprise evaluation device, comprising:

15           management-finance information acquisition means for acquiring total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a  
20 management-finance database containing management-finance information of enterprises;

          earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the  
25 return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the

tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

output means for outputting the calculated excess return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

19. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target

tangible fixed assets, rate of change in the number of employees, total assets and return on intellectual asset of a specified enterprise, average return on intellectual asset and sales volume from a management-finance database containing

5 management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by

10 subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

excess earnings on intellectual asset calculation means

15 for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for

20 calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and

25 excess return on intellectual asset for display; and

output means for outputting the display data to display

means, printing means, recording medium, or another telecommunications device via a communication line.

20. An enterprise evaluation device, comprising:

- 5 management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, gross operating profit, patent and  
10 other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;
- 15 total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value  
20 obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;
- 25 earnings on intellectual asset calculation means for calculating earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

return on intellectual asset calculation means for  
5 calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

10 excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

15 excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data  
20 for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

25  
21. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring a rate of change in value added amount, labor  
distribution rate, rate of change in depreciation target  
tangible fixed assets, rate of change in the number of  
5 employees, total assets, operating profit, R&D cost, patent  
and other royalty income, financial assets, return on  
financial assets, tangible fixed assets, sales volume and  
return on tangible fixed assets of a specified enterprise from  
a management-finance database containing management-finance  
10 information of enterprises;

total factor productivity calculation means for  
calculating total factor productivity by subtracting a value  
obtained by multiplying the rate of change in depreciation  
target tangible fixed assets to a value obtained by  
15 subtracting the labor distribution rate from 1, and a value  
obtained by multiplying the rate of change in the number of  
employees to the labor distribution rate, from the rate of  
change in value added amount;

earnings on intellectual asset calculation means for  
20 calculating earnings on intellectual asset by subtracting a  
value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
the return on tangible assets to the tangible fixed assets  
from the sum of the acquired operating profit, R&D cost and  
25 patent and other royalty income;

return on intellectual asset calculation means for

calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual  
5 asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the  
10 return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

15 display data generation means for generating display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another  
20 telecommunications device via a communication line.

22. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring a rate of change in value added amount, labor  
25 distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of

employees, total assets, sales profit, administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual



asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by

5 subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset  
10 by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

output means for outputting the display data to display  
15 means, printing means, recording medium, or another telecommunications device via a communication line.

23. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
20 acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative  
25 expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales

volume and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

total factor productivity calculation means for

5 calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of  
10 employees to the labor distribution rate, from the rate of change in value added amount;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets  
15 to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

20 return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual  
25 asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means

for calculating excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

5           excess return on intellectual asset calculation means for calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

          display data generation means for generating display data  
10 for associating the calculated total factor productivity and excess return on intellectual asset for display; and

          output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

15

24. An enterprise evaluation device, comprising:

          management-finance information acquisition means for acquiring a rate of change in value added amount, labor distribution rate, rate of change in depreciation target  
20 tangible fixed assets, rate of change in the number of employees, total assets, sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible  
25 fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from a management-finance database

containing management-finance information of enterprises;

total factor productivity calculation means for calculating total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

return on intellectual asset calculation means for calculating a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculating an average return on intellectual asset of a plurality of enterprises;

excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset by

multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

excess return on intellectual asset calculation means for  
5 calculating excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

display data generation means for generating display data for associating the calculated total factor productivity and  
10 excess return on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 25. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
acquiring an expected enterprise value profit, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return  
20 on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means for calculating expected intellectual property profit by  
25 subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets

and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

earnings on intellectual asset calculation means for  
5 calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent  
10 and other royalty income;

display data generation means for generating display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display  
15 means, printing means, recording medium, or another telecommunications device via a communication line.

26. An enterprise evaluation device, comprising:

management-finance information acquisition means for  
20 acquiring an expected enterprise value profit, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance  
25 information of enterprises;

expected intellectual property profit calculation means

for calculating expected intellectual property profit by subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

earnings on intellectual asset calculation means for calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

display data generation means for generating display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

27. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and

return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

expected intellectual property profit calculation means  
5 for calculating expected intellectual property profit by  
subtracting a value obtained by multiplying the return on  
financial assets to the financial assets and a value obtained  
by multiplying the return on tangible assets to the tangible  
fixed assets from the sum of a value obtained by multiplying  
10 the return on fixed liabilities to the acquired fixed  
liabilities and a value obtained by multiplying the return on  
total market value to the total market value;

earnings on intellectual asset calculation means for  
calculating earnings on intellectual asset by subtracting a  
15 value obtained by multiplying the return on financial assets  
to the financial assets and a value obtained by multiplying  
the return on tangible assets to the tangible fixed assets  
from the sum of the acquired gross operating profit and patent  
and other royalty income;

20 display data generation means for generating display data  
for associating the calculated expected intellectual property  
profit and earnings on intellectual asset for display; and

output means for outputting the display data to display  
means, printing means, recording medium, or another  
25 telecommunications device via a communication line.



28. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring fixed liabilities, return on fixed liabilities, total market value, return on total market value, operating  
5 profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from a management-finance database containing management-finance information of enterprises;

10 expected intellectual property profit calculation means for calculating expected intellectual property profit by subtracting a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the  
15 tangible fixed assets from the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by multiplying the return on total market value to the total market value;

earnings on intellectual asset calculation means for  
20 calculating earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and  
25 patent and other royalty income;

display data generation means for generating display data

for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

output means for outputting the display data to display means, printing means, recording medium, or another

5 telecommunications device via a communication line.

29. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period of a specified  
10 enterprise from a management-finance database containing management-finance information of enterprises;

gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a second specified period from a database;

15 number-of-inventions acquisition means for acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the acquired registration gazettes;

number-of-extinguished-inventions acquisition means for  
20 acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

total number-of-effective-patents calculation means for calculating the total number of effective patents by  
25 subtracting the number of extinguished inventions from the acquired number of inventions;

total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions; and

5        output means for outputting the calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

30.    An enterprise evaluation device, comprising:

10        management-finance information acquisition means for acquiring R&D cost in a first specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

          gazette acquisition means for acquiring registration  
15        gazettes based on patent applications filed by a specified enterprise within a second specified period from a database;

          number of inventions per applicant acquisition means for acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the  
20        patents as the number of registered inventions from each of the acquired registration gazettes, acquiring the number of applicants listed in each of the acquired gazettes, and acquiring the number of registered inventions per unit of applicant through dividing the acquired number of registered  
25        inventions by the number of applicants;

          number of registered inventions acquisition means for

acquiring the total number of registered inventions as the number of inventions by integrating the acquired number of registered inventions per unit of applicant for the all acquired gazettes;

5           number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

          total number-of-effective-patents calculation means for  
10   calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

          total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio  
15   through dividing the calculated total number of effective patents by the number of inventions;

          total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the  
20   acquired R&D cost by the number of registered inventions; and

          output means for outputting the calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

25   31.   An enterprise evaluation device, comprising:

          management-finance information acquisition means for

acquiring R&D cost in a first specified period and sales volume in a second specified period of a specified enterprise from a management-finance database containing management-finance information of enterprises;

5            gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a third specified period from a database;

            number-of-inventions acquisition means for acquiring the number of patents subjected to, before a predetermined time,  
10 registration or number of claims of the patents as the number of inventions from the acquired registration gazettes;

            number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired  
15 number of inventions;

            total number-of-effective-patents calculation means for calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

20            total patent assets calculation means for calculating the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions;

            display data generation means for generating display data  
25 for associating the calculated total patent assets and the acquired sales volume for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

5 32. An enterprise evaluation device, comprising:

management-finance information acquisition means for acquiring R&D cost in a first specified period and sales volume in a second specified period of a specified enterprise from a management-finance database containing management-

10 finance information of enterprises;

gazette acquisition means for acquiring registration gazettes based on patent applications filed by a specified enterprise within a third specified period from a database;

number of inventions per applicant acquisition means for  
15 acquiring the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of registered inventions from each of the acquired registration gazettes, acquiring the number of applicants listed in each of the acquired gazettes, and  
20 acquiring the number of registered inventions per unit of applicant through dividing the acquired number of registered inventions by the number of applicants;

number of registered inventions acquisition means for acquiring the total number of registered inventions as the  
25 number of inventions by integrating the acquired number of registered inventions per unit of applicant for the all

acquired gazettes;

number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions of patents extinguished before the predetermined time among the acquired  
5 number of inventions;

total number-of-effective-patents calculation means for calculating the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

10 total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio through dividing the calculated total number of effective patents by the number of inventions;

total patent assets calculation means for calculating the  
15 total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of registered inventions;

display data generation means for generating display data for associating the calculated total patent assets and the  
20 acquired sales volume for display; and

output means for outputting the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

25 33. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance

information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and output means,

10           wherein the information processing means realizes:

          a function for causing the management-finance information acquisition means to acquire the gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

          a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income; and

25           a function for causing the output means to output the calculated earnings on intellectual asset to display means,



printing means, recording medium, or another  
telecommunications device via a communication line.

34. An enterprise evaluation program to be executed in an  
5 enterprise evaluation device comprising management-finance  
information acquisition means for acquiring management-finance  
information from a management-finance database, earnings on  
intellectual asset calculation means for calculating the  
earnings on intellectual asset from the management-finance  
10 information, output means for outputting the earnings on  
intellectual asset, and information processing means capable  
of controlling the management-finance information acquisition  
means, earnings on intellectual asset calculation means and  
output means,  
15 wherein the information processing means realizes:  
a function for causing the management-finance information  
acquisition means to acquire the operating profit, R&D cost,  
patent and other royalty income, financial assets, return on  
financial assets, tangible fixed assets and return on tangible  
20 fixed assets of a specified enterprise from the management-  
finance database containing management-finance information of  
enterprises;  
a function for causing the earnings on intellectual asset  
calculation means to calculate the earnings on intellectual  
25 asset by subtracting a value obtained by multiplying the  
return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income; and

a function for causing the output means to output the  
5 calculated earnings on intellectual asset to display means,  
printing means, recording medium, or another  
telecommunications device via a communication line.

35. An enterprise evaluation program to be executed in an  
10 enterprise evaluation device comprising management-finance  
information acquisition means for acquiring management-finance  
information from a management-finance database, earnings on  
intellectual asset calculation means for calculating the  
earnings on intellectual asset from the management-finance  
15 information, output means for outputting the earnings on  
intellectual asset, and information processing means capable  
of controlling the management-finance information acquisition  
means, earnings on intellectual asset calculation means and  
output means,

20 wherein the information processing means realizes:

a function for causing the management-finance information  
acquisition means to acquire the sales profit, administrative  
expenses, R&D cost, patent and other royalty income, financial  
assets, return on financial assets, tangible fixed assets and  
25 return on tangible fixed assets of a specified enterprise from  
the management-finance database containing management-finance

information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value  
5 obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income; and

10 a function for causing the output means to output the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 36. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the  
20 earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and  
25 output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income; and

a function for causing the output means to output the calculated earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

37. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on

intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, output means for outputting the earnings on intellectual asset, and information processing means capable  
5 of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
10 acquisition means to acquire the sales profit, R&D cost included in manufacturing costs, administrative expenses, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a  
15 specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value  
20 obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets, from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative  
25 expenses and patent and other royalty income; and

a function for causing the output means to output the

calculated earnings on intellectual asset to display means,  
printing means, recording medium, or another  
telecommunications device via a communication line.

5 38. An enterprise evaluation program to be executed in an  
enterprise evaluation device comprising management-finance  
information acquisition means for acquiring management-finance  
information from a management-finance database, earnings on  
intellectual asset calculation means for calculating the  
10 earnings on intellectual asset from the management-finance  
information, return on intellectual asset calculation means  
for calculating return on intellectual asset from the earnings  
on intellectual asset, output means for outputting the return  
on intellectual asset, and information processing means  
15 capable of controlling the management-finance information  
acquisition means, earnings on intellectual asset calculation  
means, return on intellectual asset calculation means and  
output means,

wherein the information processing means realizes:

20 a function for causing the management-finance information  
acquisition means to acquire the total assets, gross operating  
profit, patent and other royalty income, financial assets,  
return on financial assets, tangible fixed assets and return  
on tangible fixed assets of a specified enterprise from the  
25 management-finance database containing management-finance  
information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value  
5 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual  
10 asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another  
15 telecommunications device via a communication line.

39. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance  
20 information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings  
25 on intellectual asset, output means for outputting the return on intellectual asset, and information processing means

capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means and output means,

5            wherein the information processing means realizes:

          a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and  
10    return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

          a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual  
15    asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

20            a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

          a function for causing the output means to output the  
25    calculated return on intellectual asset to display means, printing means, recording medium, or another



telecommunications device via a communication line.

40. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance  
5 information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means  
10 for calculating return on intellectual asset from the earnings on intellectual asset, output means for outputting the return on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation  
15 means, return on intellectual asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the total assets, sales profit,  
20 administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;  
25 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual

asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

41. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, output means for outputting the return on intellectual asset, and information processing means capable of controlling the management-finance information

acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means and output means,

wherein the information processing means realizes:

5        a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses, patent and other royalty income, financial assets, return on financial assets, tangible  
10    fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

      a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual  
15    asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost  
20    included in administrative expenses and patent and other royalty income;

      a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual  
25    asset by the total assets; and

      a function for causing the output means to output the

calculated return on intellectual asset to display means,  
printing means, recording medium, or another  
telecommunications device via a communication line.

5 42. An enterprise evaluation program to be executed in an  
enterprise evaluation device comprising management-finance  
information acquisition means for acquiring management-finance  
information from a management-finance database, earnings on  
intellectual asset calculation means for calculating the  
10 earnings on intellectual asset from the management-finance  
information, return on intellectual asset calculation means  
for calculating return on intellectual asset from the earnings  
on intellectual asset, output means for outputting the return  
on intellectual asset, and information processing means  
15 capable of controlling the management-finance information  
acquisition means, earnings on intellectual asset calculation  
means, return on intellectual asset calculation means and  
output means,

wherein the information processing means realizes:

20 a function for causing the management-finance information  
acquisition means to acquire the total assets, sales profit,  
R&D cost included in manufacturing costs, administrative  
expenses, R&D cost included in administrative expenses, patent  
and other royalty income, financial assets, return on  
25 financial assets, tangible fixed assets and return on tangible  
fixed assets of a specified enterprise from the management-

finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset through dividing the calculated earnings on intellectual asset by the total assets; and

a function for causing the output means to output the calculated return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

43. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, excess earnings on intellectual asset calculation means for calculating the excess earnings on intellectual asset from the

management-finance information, output means for outputting  
the excess earnings on intellectual asset, and information  
processing means capable of controlling the management-finance  
information acquisition means, excess earnings on intellectual  
5 asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
acquisition means to acquire the total assets and return on  
intellectual asset of a specified enterprise in a specified  
10 period and average return on intellectual asset in a specified  
period from the management-finance database containing  
management-finance information of enterprises;

a function for causing the excess earnings on  
intellectual asset calculation means to calculate the excess  
15 earnings on intellectual asset by multiplying the total assets  
to a value obtained by subtracting the average return on  
intellectual assets from the return on intellectual assets of  
the specified enterprise; and

a function for causing the output means to output the  
20 calculated excess earnings on intellectual asset to display  
means, printing means, recording medium, or another  
telecommunications device via a communication line.

44. An enterprise evaluation program to be executed in an  
25 enterprise evaluation device comprising management-finance  
information acquisition means for acquiring management-finance

information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, excess earnings on intellectual asset calculation means for calculating the excess earnings on intellectual asset from the return on intellectual asset, output means for outputting the excess earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset calculation means to calculate earnings on intellectual asset of a specified enterprise by subtracting a value obtained by

multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other  
5 royalty income;

a function for causing the return on intellectual asset calculation means to calculate a return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by  
10 the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate excess earnings on intellectual asset by multiplying the total assets  
15 to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display  
20 means, printing means, recording medium, or another telecommunications device via a communication line.

45. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance  
25 information acquisition means for acquiring management-finance information from a management-finance database, earnings on



intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, excess earnings on intellectual asset calculation means for calculating the excess earnings on intellectual asset from the return on intellectual asset, output means for outputting the excess earnings on intellectual asset, and information processing means capable of controlling the management-finance information acquisition means, earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means and output means,

15           wherein the information processing means realizes:

          a function for causing the management-finance information acquisition means to acquire the total assets, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

          a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value

25

obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

46. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance

information, return on intellectual asset calculation means  
for calculating return on intellectual asset from the earnings  
on intellectual asset, excess earnings on intellectual asset  
calculation means for calculating the excess earnings on  
5 intellectual asset from the return on intellectual asset,  
output means for outputting the excess earnings on  
intellectual asset, and information processing means capable  
of controlling the management-finance information acquisition  
means, earnings on intellectual asset calculation means,  
10 return on intellectual asset calculation means, excess  
earnings on intellectual asset calculation means and output  
means,

wherein the information processing means realizes:

a function for causing the management-finance information  
15 acquisition means to acquire the total assets, sales profit,  
administrative expenses, R&D cost, patent and other royalty  
income, financial assets, return on financial assets, tangible  
fixed assets and return on tangible fixed assets of a  
specified enterprise from the management-finance database  
20 containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset  
calculation means to calculate the earnings on intellectual  
asset by subtracting the administrative expenses, a value  
obtained by multiplying the return on financial assets to the  
25 financial assets and a value obtained by multiplying the  
return on tangible assets to the tangible fixed assets from

the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

47. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means

for calculating return on intellectual asset from the earnings  
on intellectual asset, excess earnings on intellectual asset  
calculation means for calculating the excess earnings on  
intellectual asset from the return on intellectual asset,  
5 output means for outputting the excess earnings on  
intellectual asset, and information processing means capable  
of controlling the management-finance information acquisition  
means, earnings on intellectual asset calculation means,  
return on intellectual asset calculation means, excess  
10 earnings on intellectual asset calculation means and output  
means,

wherein the information processing means realizes:

a function for causing the management-finance information  
acquisition means to acquire the total assets, operating  
15 profit, R&D cost included in manufacturing costs, R&D cost  
included in administrative expenses, patent and other royalty  
income, financial assets, return on financial assets, tangible  
fixed assets and return on tangible fixed assets of a  
specified enterprise from the management-finance database  
20 containing management-finance information of enterprises;

a function for causing the earnings on intellectual asset  
calculation means to calculate the earnings on intellectual  
asset by subtracting a value obtained by multiplying the  
return on financial assets to the financial assets and a value  
25 obtained by multiplying the return on tangible assets to the  
tangible fixed assets from the sum of the acquired operating

profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

48. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, earnings on intellectual asset calculation means for calculating the earnings on intellectual asset from the management-finance

information, return on intellectual asset calculation means  
for calculating return on intellectual asset from the earnings  
on intellectual asset, excess earnings on intellectual asset  
calculation means for calculating the excess earnings on  
5 intellectual asset from the return on intellectual asset,  
output means for outputting the excess earnings on  
intellectual asset, and information processing means capable  
of controlling the management-finance information acquisition  
means, earnings on intellectual asset calculation means,  
10 return on intellectual asset calculation means, excess  
earnings on intellectual asset calculation means and output  
means,

wherein the information processing means realizes:

a function for causing the management-finance information  
15 acquisition means to acquire the total assets, sales profit,  
R&D cost included in manufacturing costs, administrative  
expenses, R&D cost included in administrative expenses, patent  
and other royalty income, financial assets, return on  
financial assets, tangible fixed assets and return on tangible  
20 fixed assets of a specified enterprise from the management-  
finance database containing management-finance information of  
enterprises;

a function for causing the earnings on intellectual asset  
calculation means to calculate the earnings on intellectual  
25 asset by subtracting the administrative expenses, a value  
obtained by multiplying the return on financial assets to the

financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

5 a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

10 a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise; and

15 a function for causing the output means to output the calculated excess earnings on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

49. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, excess



earnings on intellectual asset calculation means for  
calculating the excess earnings on intellectual asset from the  
management-finance information, excess return on intellectual  
asset calculation means for calculating excess return on  
5 intellectual asset, output means for outputting the excess  
return on intellectual asset, and information processing means  
capable of controlling the management-finance information  
acquisition means, excess earnings on intellectual asset  
calculation means, excess return on intellectual asset  
10 calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
acquisition means to acquire the total assets, sales volume  
and return on intellectual asset of a specified enterprise in  
15 a specified period and average return on intellectual asset in  
a specified period from the management-finance database  
containing management-finance information of enterprises;

a function for causing the excess earnings on  
intellectual asset calculation means to calculate the excess  
20 earnings on intellectual asset by multiplying the total assets  
to a value obtained by subtracting the average return on  
intellectual assets from the return on intellectual assets of  
the specified enterprise;

a function for causing the excess return on intellectual  
25 asset calculation means to calculate the excess return on  
intellectual asset through dividing the calculated excess

earnings on intellectual asset by the acquired sales volume;  
and

a function for causing the output means to output the  
calculated excess return on intellectual asset to display  
5 means, printing means, recording medium, or another  
telecommunications device via a communication line.

50. An enterprise evaluation program to be executed in an  
enterprise evaluation device comprising management-finance  
10 information acquisition means for acquiring management-finance  
information from a management-finance database, earnings on  
intellectual asset calculation means for calculating the  
earnings on intellectual asset from the management-finance  
information, return on intellectual asset calculation means  
15 for calculating return on intellectual asset from the earnings  
on intellectual asset, excess earnings on intellectual asset  
calculation means for calculating the excess earnings on  
intellectual asset from the return on intellectual asset,  
excess return on intellectual asset calculation means for  
20 calculating excess return on intellectual asset, output means  
for outputting the excess return on intellectual asset, and  
information processing means capable of controlling the  
management-finance information acquisition means, earnings on  
intellectual asset calculation means, return on intellectual  
25 asset calculation means, excess earnings on intellectual asset  
calculation means, excess return on intellectual asset

calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the total assets, gross operating  
5 profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

10 a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the  
15 return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual  
20 asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on  
25 intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets

to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual  
5 asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume; and

a function for causing the output means to output the  
10 calculated excess return on intellectual asset to display means, printing means, recording medium, or another telecommunications device via a communication line.

51. An enterprise evaluation program to be executed in an  
15 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, excess  
20 earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the management-finance information, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data generation means for  
25 generating display data, output means for outputting the display data, and information processing means capable of

controlling the management-finance information acquisition means, total factor productivity calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in

depreciation target tangible fixed assets, rate of change in the number of employees, total assets and return on intellectual asset of a specified enterprise, average return on intellectual asset and sales volume from the management-finance database containing management-finance information of enterprises;

a function for causing the total factor productivity calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets

to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual  
5 asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated  
10 total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a  
15 communication line.

52. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance  
20 information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance  
25 information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings

on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for  
5 calculating excess return on intellectual asset, display data generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, total factor productivity calculation means,  
10 earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

15 wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in  
20 the number of employees, total assets, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance  
25 information of enterprises;

a function for causing the total factor productivity

calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset of a specified enterprise by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a



specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess

5 earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

10 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

15 53. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor  
20 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings  
25 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on

intellectual asset from the return on intellectual asset,  
excess return on intellectual asset calculation means for  
calculating excess return on intellectual asset, display data  
generation means for generating display data, output means for  
5 outputting the display data, and information processing means  
capable of controlling the management-finance information  
acquisition means, total factor productivity calculation means,  
earnings on intellectual asset calculation means, return on  
intellectual asset calculation means, excess earnings on  
10 intellectual asset calculation means, excess return on  
intellectual asset calculation means, display data generation  
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
15 acquisition means to acquire the rate of change in value added  
amount, labor distribution rate, rate of change in  
depreciation target tangible fixed assets, rate of change in  
the number of employees, total assets, operating profit, R&D  
cost, patent and other royalty income, financial assets,  
20 return on financial assets, tangible fixed assets, sales  
volume and return on tangible fixed assets of a specified  
enterprise from the management-finance database containing  
management-finance information of enterprises;

a function for causing the total factor productivity  
25 calculation means to calculate the total factor productivity  
by subtracting a value obtained by multiplying the rate of

change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the number of employees to the labor distribution rate, from the  
5 rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value  
10 obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual  
15 asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on  
20 intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

25 a function for causing the excess return on intellectual asset calculation means to calculate the excess return on

intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated  
5 total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a  
10 communication line.

54. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance  
15 information from a management-finance database, total factor productivity calculation means for calculating total factor productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance  
20 information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset,  
25 excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data

generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, total factor productivity calculation means, earnings on intellectual asset calculation means, return on intellectual asset calculation means, excess earnings on intellectual asset calculation means, excess return on intellectual asset calculation means, display data generation means and output means,

10            wherein the information processing means realizes:

         a function for causing the management-finance information acquisition means to acquire the rate of change in value added amount, labor distribution rate, rate of change in depreciation target tangible fixed assets, rate of change in the number of employees, total assets, sales profit, administrative expenses, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets, sales volume and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

         a function for causing the total factor productivity calculation means to calculate the total factor productivity by subtracting a value obtained by multiplying the rate of change in depreciation target tangible fixed assets to a value obtained by subtracting the labor distribution rate from 1, and a value obtained by multiplying the rate of change in the

number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

5 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10 55. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor  
15 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings  
20 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data  
25 generation means for generating display data, output means for outputting the display data, and information processing means

capable of controlling the management-finance information  
acquisition means, total factor productivity calculation means,  
earnings on intellectual asset calculation means, return on  
intellectual asset calculation means, excess earnings on  
5 intellectual asset calculation means, excess return on  
intellectual asset calculation means, display data generation  
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
10 acquisition means to acquire the rate of change in value added  
amount, labor distribution rate, rate of change in  
depreciation target tangible fixed assets, rate of change in  
the number of employees, total assets, operating profit, R&D  
cost included in manufacturing costs, R&D cost included in  
15 administrative expenses, patent and other royalty income,  
financial assets, return on financial assets, tangible fixed  
assets, sales volume and return on tangible fixed assets of a  
specified enterprise from the management-finance database  
containing management-finance information of enterprises;

20 a function for causing the total factor productivity  
calculation means to calculate the total factor productivity  
by subtracting a value obtained by multiplying the rate of  
change in depreciation target tangible fixed assets to a value  
obtained by subtracting the labor distribution rate from 1,  
25 and a value obtained by multiplying the rate of change in the  
number of employees to the labor distribution rate, from the



rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired operating profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

5 a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10 56. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, total factor productivity calculation means for calculating total factor  
15 productivity from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, return on intellectual asset calculation means for calculating return on intellectual asset from the earnings  
20 on intellectual asset, excess earnings on intellectual asset calculation means for calculating excess earnings on intellectual asset from the return on intellectual asset, excess return on intellectual asset calculation means for calculating excess return on intellectual asset, display data  
25 generation means for generating display data, output means for outputting the display data, and information processing means

capable of controlling the management-finance information  
acquisition means, total factor productivity calculation means,  
earnings on intellectual asset calculation means, return on  
intellectual asset calculation means, excess earnings on  
5 intellectual asset calculation means, excess return on  
intellectual asset calculation means, display data generation  
means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information  
10 acquisition means to acquire the rate of change in value added  
amount, labor distribution rate, rate of change in  
depreciation target tangible fixed assets, rate of change in  
the number of employees, total assets, sales profit, R&D cost  
included in manufacturing costs, administrative expenses, R&D  
15 cost included in administrative expenses, patent and other  
royalty income, financial assets, return on financial assets,  
tangible fixed assets, sales volume and return on tangible  
fixed assets of a specified enterprise from the management-  
finance database containing management-finance information of  
20 enterprises;

a function for causing the total factor productivity  
calculation means to calculate the total factor productivity  
by subtracting a value obtained by multiplying the rate of  
change in depreciation target tangible fixed assets to a value  
25 obtained by subtracting the labor distribution rate from 1,  
and a value obtained by multiplying the rate of change in the

number of employees to the labor distribution rate, from the rate of change in value added amount;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting the administrative expenses, a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired sales profit, R&D cost included in manufacturing costs, R&D cost included in administrative expenses and patent and other royalty income;

a function for causing the return on intellectual asset calculation means to calculate the return on intellectual asset of a specified enterprise through dividing the calculated earnings on intellectual asset of a specified enterprise by the total assets, and calculate an average return on intellectual asset of a plurality of enterprises;

a function for causing the excess earnings on intellectual asset calculation means to calculate the excess earnings on intellectual asset by multiplying the total assets to a value obtained by subtracting the average return on intellectual asset from the return on intellectual asset of a specified enterprise;

a function for causing the excess return on intellectual asset calculation means to calculate the excess return on intellectual asset through dividing the calculated excess

earnings on intellectual asset by the acquired sales volume;

a function for causing the display data generation means to generate the display data for associating the calculated total factor productivity and excess return on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10

57. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, expected intellectual property profit calculation means for calculating expected intellectual property profit from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, display data generation means for generating display data, output means for outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, expected intellectual property profit calculation means, earnings on intellectual asset calculation means, display data generation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire the expected enterprise value profit, gross operating profit, patent and other royalty income, financial assets, return on financial assets, tangible fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the expected intellectual property profit calculation means to calculate the expected intellectual property profit by subtracting the sum of a value obtained by multiplying the return on financial assets to the acquired financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the expected enterprise value profit;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the display data generation means to generate the display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

a function for causing the output means to output the

display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

5 58. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, expected intellectual property profit calculation means for calculating  
10 expected intellectual property profit from the management-finance information, earnings on intellectual asset calculation means for calculating earnings on intellectual asset from the management-finance information, display data generation means for generating display data, output means for  
15 outputting the display data, and information processing means capable of controlling the management-finance information acquisition means, expected intellectual property profit calculation means, earnings on intellectual asset calculation means, display data generation means and output means,  
20 wherein the information processing means realizes:  
a function for causing the management-finance information acquisition means to acquire the expected enterprise value profit, operating profit, R&D cost, patent and other royalty income, financial assets, return on financial assets, tangible  
25 fixed assets and return on tangible fixed assets of a specified enterprise from the management-finance database

containing management-finance information of enterprises;

a function for causing the expected intellectual property profit calculation means to calculate the expected

intellectual property profit by subtracting the sum of a value

5 obtained by multiplying the return on financial assets to the

acquired financial assets and a value obtained by multiplying

the return on tangible assets to the tangible fixed assets

from the expected enterprise value profit;

a function for causing the earnings on intellectual asset

10 calculation means to calculate the earnings on intellectual

asset by subtracting a value obtained by multiplying the

return on financial assets to the financial assets and a value

obtained by multiplying the return on tangible assets to the

tangible fixed assets from the sum of the acquired operating

15 profit, R&D cost and patent and other royalty income;

a function for causing the display data generation means

to generate the display data for associating the calculated

expected intellectual property profit and earnings on

intellectual asset for display; and

20 a function for causing the output means to output the

display data to display means, printing means, recording

medium, or another telecommunications device via a

communication line.

25 59. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance



information acquisition means for acquiring management-finance  
information from a management-finance database, expected  
intellectual property profit calculation means for calculating  
expected intellectual property profit from the management-  
5 finance information, earnings on intellectual asset  
calculation means for calculating earnings on intellectual  
asset from the management-finance information, display data  
generation means for generating display data, output means for  
outputting the display data, and information processing means  
10 capable of controlling the management-finance information  
acquisition means, expected intellectual property profit  
calculation means, earnings on intellectual asset calculation  
means, display data generation means and output means,  
wherein the information processing means realizes:  
15 a function for causing the management-finance information  
acquisition means to acquire the fixed liabilities, return on  
fixed liabilities, total market value, return on total market  
value, gross operating profit, patent and other royalty income,  
financial assets, return on financial assets, tangible fixed  
20 assets and return on tangible fixed assets of a specified  
enterprise from the management-finance database containing  
management-finance information of enterprises;  
a function for causing the expected intellectual property  
profit calculation means to calculate the expected  
25 intellectual property profit by subtracting a value obtained  
by multiplying the return on financial assets to the financial

assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by  
5 multiplying the return on total market value to the total market value;

a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the  
10 return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the tangible fixed assets from the sum of the acquired gross operating profit and patent and other royalty income;

a function for causing the display data generation means  
15 to generate the display data for associating the calculated expected intellectual property profit and earnings on intellectual asset for display; and

a function for causing the output means to output the display data to display means, printing means, recording  
20 medium, or another telecommunications device via a communication line.

60. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance  
25 information acquisition means for acquiring management-finance information from a management-finance database, expected

intellectual property profit calculation means for calculating  
expected intellectual property profit from the management-  
finance information, earnings on intellectual asset  
calculation means for calculating earnings on intellectual  
5 asset from the management-finance information, display data  
generation means for generating display data, output means for  
outputting the display data, and information processing means  
capable of controlling the management-finance information  
acquisition means, expected intellectual property profit  
10 calculation means, earnings on intellectual asset calculation  
means, display data generation means and output means,  
wherein the information processing means realizes:  
a function for causing the management-finance information  
acquisition means to acquire the fixed liabilities, return on  
15 fixed liabilities, total market value, return on total market  
value, operating profit, R&D cost, patent and other royalty  
income, financial assets, return on financial assets, tangible  
fixed assets and return on tangible fixed assets of a  
specified enterprise from the management-finance database  
20 containing management-finance information of enterprises;  
a function for causing the expected intellectual property  
profit calculation means to calculate the expected  
intellectual property profit by subtracting a value obtained  
by multiplying the return on financial assets to the acquired  
25 financial assets and a value obtained by multiplying the  
return on tangible assets to the tangible fixed assets from

the sum of a value obtained by multiplying the return on fixed liabilities to the acquired fixed liabilities and a value obtained by multiplying the return on total market value to the total market value;

5           a function for causing the earnings on intellectual asset calculation means to calculate the earnings on intellectual asset by subtracting a value obtained by multiplying the return on financial assets to the financial assets and a value obtained by multiplying the return on tangible assets to the  
10 tangible fixed assets from the sum of the acquired operating profit, R&D cost and patent and other royalty income;

          a function for causing the display data generation means to generate the display data for associating the calculated expected intellectual property profit and earnings on  
15 intellectual asset for display; and

          a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

20

61. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, gazette  
25 acquisition means for acquiring registration gazettes based on patent applications, number-of-inventions acquisition means

for acquiring the number of inventions from the registration gazettes, number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions among the number of inventions, total number-of-effective-patents

5 calculation means for calculating the total number of effective patents from the number of inventions and number of extinguished inventions, total patent assets calculation means for calculating the total patent assets from the management-finance information and the total number of effective patents,

10 output means for outputting the total patent assets, and information processing means capable of controlling the management-finance information acquisition means, gazette acquisition means, number-of-inventions acquisition means, number-of-extinguished-inventions acquisition means, total

15 number-of-effective-patents calculation means, total patent assets calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information acquisition means to acquire R&D cost in a first specified

20 period of a specified enterprise from the management-finance database containing management-finance information of enterprises;

a function for causing the gazette acquisition means to acquire registration gazettes based on patent applications

25 filed by a specified enterprise within a second specified period from a database;

a function for causing the number-of-inventions acquisition means to acquire the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the  
5 acquired registration gazettes;

a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

10 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total patent assets  
15 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions; and

a function for causing the output means to output the  
20 calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

62. An enterprise evaluation program to be executed in an  
25 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance

information from a management-finance database, gazette  
acquisition means for acquiring registration gazettes based on  
patent applications, number-of-inventions per applicant  
acquisition means for acquiring the number of registered  
5 inventions per unit of applicant from the registration  
gazettes, number of registered inventions acquisition means  
for acquiring the total number of registered inventions from  
the number of registered inventions per unit of applicant,  
number-of-extinguished-inventions acquisition means for  
10 acquiring the number of extinguished inventions among the  
number of inventions, total number-of-effective-patents  
calculation means for calculating the total number of  
effective patents from the number of inventions and number of  
extinguished inventions, total effective patent remaining  
15 ratio calculation means for calculating the total effective  
patent remaining ratio from the total number of effective  
patents, total patent assets calculation means for calculating  
the total patent assets from the management-finance  
information and the total number of effective patents, output  
20 means for outputting the total patent assets to display means,  
and information processing means capable of controlling the  
management-finance information acquisition means, gazette  
acquisition means, number-of-inventions per applicant  
acquisition means, number of registered inventions acquisition  
25 means, number-of-extinguished-inventions acquisition means,  
total number-of-effective-patents calculation means, total

effective patent remaining ratio calculation means, total  
patent assets calculation means and output means,

wherein the information processing means realizes:

a function for causing the management-finance information

5 acquisition means to acquire R&D cost in a first specified  
period of a specified enterprise from the management-finance  
database containing management-finance information of  
enterprises;

a function for causing the gazette acquisition means to  
10 acquire registration gazettes based on patent applications  
filed by a specified enterprise within a second specified  
period from a database;

a function for causing the number of inventions per  
applicant acquisition means to acquire the number of patents  
15 subjected to, before a predetermined time, registration or  
number of claims of the patents as the number of registered  
inventions from each of the acquired registration gazettes,  
acquire the number of applicants listed in each of the  
acquired gazettes, and acquire the number of registered  
20 inventions per unit of applicant through dividing the acquired  
number of registered inventions by the number of applicants;

a function for causing the number of registered  
inventions acquisition means to acquire the total number of  
registered inventions as the number of inventions by  
25 integrating the acquired number of registered inventions per  
unit of applicant for the all acquired gazettes;



a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

5 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total effective patent  
10 remaining ratio calculation means to calculate the total effective patent remaining ratio through dividing the calculated total number of effective patents by the number of inventions;

a function for causing the total patent assets  
15 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of registered inventions; and

a function for causing the output means to output the  
20 calculated total patent assets to display means, printing means, recording medium, or another telecommunications device via a communication line.

63. An enterprise evaluation program to be executed in an  
25 enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance

information from a management-finance database, gazette  
acquisition means for acquiring registration gazettes based on  
patent applications, number-of-inventions acquisition means  
for acquiring the number of inventions from the registration  
5 gazettes, number-of-extinguished-inventions acquisition means  
for acquiring the number of extinguished inventions among the  
number of inventions, total number-of-effective-patents  
calculation means for calculating the total number of  
effective patents from the number of inventions and number of  
10 extinguished inventions, total patent assets calculation means  
for calculating the total patent assets from the management-  
finance information and the total number of effective patents,  
display data generation means for generating display data,  
output means for outputting the display data, and information  
15 processing means capable of controlling the management-finance  
information acquisition means, gazette acquisition means,  
number-of-inventions acquisition means, number-of-  
extinguished-inventions acquisition means, total number-of-  
effective-patents calculation means, total patent assets  
20 calculation means, display data generation means and output  
means,

wherein the information processing means realizes:

a function for causing the management-finance information  
acquisition means to acquire R&D cost in a first specified  
25 period and sales volume in a second specified period of a  
specified enterprise from the management-finance database

containing management-finance information of enterprises;

a function for causing the gazette acquisition means to acquire registration gazettes based on patent applications filed by a specified enterprise within a third specified  
5 period from a database;

a function for causing the number-of-inventions acquisition means to acquire the number of patents subjected to, before a predetermined time, registration or number of claims of the patents as the number of inventions from the  
10 acquired registration gazettes;

a function for causing the number-of-extinguished-inventions acquisition means to acquire the number of extinguished inventions of patents extinguished before the predetermined time among the acquired number of inventions;

15 a function for causing the total number-of-effective-patents calculation means to calculate the total number of effective patents by subtracting the number of extinguished inventions from the acquired number of inventions;

a function for causing the total patent assets  
20 calculation means to calculate the total patent assets by multiplying the total number of effective patents to a value obtained through dividing the acquired R&D cost by the number of inventions;

a function for causing the display data generation means  
25 to generate display data for associating the calculated total patent assets and the acquired sales volume for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

5

64. An enterprise evaluation program to be executed in an enterprise evaluation device comprising management-finance information acquisition means for acquiring management-finance information from a management-finance database, gazette acquisition means for acquiring registration gazettes based on patent applications, number-of-inventions per applicant acquisition means for acquiring the number of registered inventions per unit of applicant from the registration gazettes, number of registered inventions acquisition means for acquiring the total number of registered inventions from the number of registered inventions per unit of applicant, number-of-extinguished-inventions acquisition means for acquiring the number of extinguished inventions among the number of inventions, total number-of-effective-patents calculation means for calculating the total number of effective patents from the number of inventions and number of extinguished inventions, total effective patent remaining ratio calculation means for calculating the total effective patent remaining ratio from the total number of effective patents, total patent assets calculation means for calculating the total patent assets from the management-finance

10

15

20

25

information and the total number of effective patents, display  
data generation means for generating display data, output  
means for outputting the display data, and information  
processing means capable of controlling the management-finance  
5 information acquisition means, gazette acquisition means,  
number-of-inventions per applicant acquisition means, number  
of registered inventions acquisition means, number-of-  
extinguished-inventions acquisition means, total number-of-  
effective-patents calculation means, total effective patent  
10 remaining ratio calculation means, total patent assets  
calculation means, display data generation means and output  
means,

wherein the information processing means realizes:

a function for causing the management-finance information  
15 acquisition means to acquire R&D cost in a first specified  
period and sales volume in a second specified period of a  
specified enterprise from the management-finance database  
containing management-finance information of enterprises;

a function for causing the gazette acquisition means to  
20 acquire registration gazettes based on patent applications  
filed by a specified enterprise within a third specified  
period from a database;

a function for causing the number of inventions per  
applicant acquisition means to acquire the number of patents  
25 subjected to, before a predetermined time, registration or  
number of claims of the patents as the number of registered

inventions from each of the acquired registration gazettes,  
acquire the number of applicants listed in each of the  
acquired gazettes, and acquire the number of registered  
inventions per unit of applicant through dividing the acquired  
5 number of registered inventions by the number of applicants;

a function for causing the number of registered  
inventions acquisition means to acquire the total number of  
registered inventions as the number of inventions by  
integrating the acquired number of registered inventions per  
10 unit of applicant for the all acquired gazettes;

a function for causing the number-of-extinguished-  
inventions acquisition means to acquire the number of  
extinguished inventions of patents extinguished before the  
predetermined time among the acquired number of inventions;

15 a function for causing the total number-of-effective-  
patents calculation means to calculate the total number of  
effective patents by subtracting the number of extinguished  
inventions from the acquired number of inventions;

a function for causing the total effective patent  
20 remaining ratio calculation means to calculate the total  
effective patent remaining ratio through dividing the  
calculated total number of effective patents by the number of  
inventions;

a function for causing the total patent assets  
25 calculation means to calculate the total patent assets by  
multiplying the total number of effective patents to a value

obtained through dividing the acquired R&D cost by the number of registered inventions;

a function for causing the display data generation means to generate display data for associating the calculated total  
5 patent assets and the acquired sales volume for display; and

a function for causing the output means to output the display data to display means, printing means, recording medium, or another telecommunications device via a communication line.

10